

Job Training Partnership Act (JTPA) Financial Closeout: Technical Assistance Guide (TAG)

Appendix A GRANT RECIPIENT CLOSEOUT CHECKLIST

| ACTION ITEM | Planned Completion Date | Date Completed | Staff Person Assigned | COMMENTS |
|---|-------------------------------|-------------------|-----------------------------|----------|
| A. STAFF ISSUES | | | | |
| 1. Identity staff to be assigned to JTPA closeout activities after June 30, 2000, considering the functions of: | | | | |
| a. Fiscal | | | | |
| b. Legal | | | | |
| c. Personnel | | | | |
| d. Contracting | | | | |
| e. Audit Resolution | | | | |
| f. Debt Collection | | | | |
| g. Property Inventory and Disposition | | | | |
| h. Complaints/Grievance Resolution | | | | |
| i. Subrecipient Closeouts | | | | |
| j. Preparation and submission of final closeout documents by December 31, 2000 | | | | |
| k. MIS Recordkeeping and Reporting | | | | |
| 2. Identify WIA transition staff and if they will also work on JTPA closeout; develop cost allocation plans and time distribution systems | | | | |
| 3. Revise staffing pattern and adjust, if necessary | | | | |
| 4. Review applicable personnel procedures to be followed if terminating staff | | | | |
| 5. Investigate UI liability for staff | | | | |
| B. CLOSEOUT PLANS | | | | |
| 1. Formally notify subrecipients of planned closeout of JTPA | | | | |
| 2. Obtain legal review of notification | | | | |
| 3. Develop required closeout plan to be obtained from subrecipients | | | | |
| 4. Issue request for plan | | | | |
| 5. Review submissions for sufficiency | | | | |
| C. PARTICIPANT ISSUES | | | | |

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| 1. Review enrollment levels | | | | |
| 2. Identify those participants for whom service strategies need to be completed | | | | |
| 3. Identify those participants who will need to be reassigned to other deliverers of services through subrecipient closeout plans | | | | |
| 4. Complete required fourth quarter reports for submission to DOL | | | | |
| 5. Determine if any participant records need to be transferred to new deliverers of service | | | | |
| D. PROCUREMENT ISSUES | | | | |
| 1. Terminate any subcontractor/subrecipient agreements where entity will not be continuing to provide services to transitioned JTPA clients | | | | |
| 2. Determine which subcontractor/subrecipient agreements must be modified to reflect: | | | | |
| a. Contractual designation from JTPA to WIA | | | | |
| b. Levels of participant service | | | | |
| c. Funding level | | | | |
| d. Awarding agency designation | | | | |
| e. Closeout costs | | | | |
| f. Prepayment authorizations | | | | |
| 3. Cancel or adjust leases, discontinue utilities, where applicable | | | | |
| 4. Arrange for property pickup where agreements with providers have been terminated | | | | |
| 5. Review all rental and lease agreements/contracts for equipment, space, automobiles, copy machines, etc., to determine if: | | | | |
| a. Agreements contain cancellation clauses | | | | |
| b. Vendors have been notified by June 30, 2000, of the termination of JTPA funds | | | | |
| c. Agreements contain lease/purchase options. If so, determine if option will be exercised or lease will be terminated | | | | |
| d. Determine if novation agreements are required to change the name on contract/lease agreements. | | | | |
| e. Determine whether there are equity issues with SDAs that need to be addressed and transfers made to new local area administration. | | | | |
| E.PROPERTY | | | | |
| 1. Validate inventory submitted by subrecipients for property with a fair market value of \$5,000 or more to include location, cost, and descriptive data. Also validate subrecipient inventories for all accountable property | | | | |

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| 2. Update any changes to the inventory based on previous reports and the subrecipient closeout plans | | | | |
| 3. Prepare consolidated listing of accountable property for transition to WIA | | | | |
| F. LEGAL AND RECORD RETENTION ISSUES | | | | |
| 1. Pursue any pending litigation or appeals and attempt to resolve | | | | |
| 2. Resolve all complaints/grievances and incident reports | | | | |
| 3. Prepare fiscal and MIS records for audit and record retention requirements | | | | |
| 4. Obtain all required reports and records from subrecipients while contractual or fiduciary relationships still exist (fiscal, participant, administrative) | | | | |
| 5. Arrange for record storage for required length of time (fiscal, participant, administrative) | | | | |
| G. AUDIT ISSUES | | | | |
| 1. Audit Process | | | | |
| a. Ensure responsible government agency has initiated purchase of audit services for years not audited | | | | |
| b. Determine amount to be prepaid for JTPA share of audit | | | | |
| c. Entrance conference | | | | |
| d. Field work begins | | | | |
| e. Exit conference | | | | |
| f. Draft audit report, review, and response | | | | |
| 2. Subrecipient audits resolved (past and current cycles) | | | | |
| 3. Subrecipient debts collected | | | | |
| 4. For unresolved audits or debts not collected, identify by subrecipient: | | | | |
| a. PY | | | | |
| b. Questioned costs/costs recommended for disallowance | | | | |
| c. Costs allowed | | | | |
| d. Costs disallowed | | | | |
| e. Funds collected | | | | |
| f. Balance due | | | | |
| 5. Audit Records Retention | | | | |
| a. Audit reports | | | | |
| b. Documentation provided by subrecipient | | | | |
| c. Specific reason or justification for costs allowed/disallowed | | | | |
| d. Debt collection records | | | | |
| H. | | | | |

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| 1. All prior year closeouts submitted to the State (if NO, identify grant, reason for delay, and expected date of submission) | | | | |
| 2. Any prior year closeouts to be revised and resubmitted (If YES, identify grant number(s), reason(s), and expected date of resubmission) | | | | |
| 3. Complete any outstanding prior year subrecipient closeouts | | | | |
| I. ACTIONS NECESSARY TO COMPLETE REQUIRED CLOSEOUT DOCUMENTS | | | | |
| 1. Closeout of subrecipient grants and agreements | | | | |
| a. Obtain a list of all subrecipients, contractors and vendors | | | | |
| b. Provide notice to each regarding JTPA closeout and the required submission date for closeout packages | | | | |
| c. Develop required information to be submitted by subrecipients in their closeout plans and date for submission | | | | |
| d. Develop closeout procedures and forms providing for: | | | | |
| (1) Final report procedures | | | | |
| (2) Cash reconciliation, identifying | | | | |
| (a) Total cash disbursed to subrecipient | | | | |
| (b) Total cash disbursed by subrecipient | | | | |
| (c) Amount to be returned to State, e.g., rent or utility deposits, cash advances, etc. | | | | |
| (3) Identify unpaid accruals and late billings and expected billing receipt dates | | | | |
| (4) Determine applicability of State escheat laws and implement accordingly | | | | |
| e. Provide training to subrecipients on closeout procedures and forms, distribute forms to be used | | | | |
| f. Receive all closeout packages from subrecipients by established date | | | | |
| J. PROCESS CLOSEOUT PACKAGES | | | | |
| 1. Reconcile subrecipient expenditures with subrecipient cash receipts. | | | | |
| 2. Analyze final report | | | | |
| a. Pay final amount due, or | | | | |
| b. collect excess cash | | | | |
| 3. Ensure there is a stop payment on subrecipient unclaimed/uncashed checks | | | | |
| 4. Ensure JTPA bank accounts are closed, where applicable, and final balances are zero | | | | |
| 5. Update property listings | | | | |

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| 6. Reconcile cash | | | | |
| a. Identify total cash disbursed to subrecipient | | | | |
| b. Identify program income reported by subrecipient | | | | |
| c. Reconcile total available cash (disbursements and program income earned) to total reported expenditures | | | | |
| 7. Determine costs and potential liabilities | | | | |
| a. By Title, prepare aggregate list of unclaimed/uncashed checks (NOTE: Unclaimed wages are a cost) | | | | |
| b. Identify claimants by Title and prepare aggregate list of potential liabilities | | | | |
| c. Complete schedule of unpaid liabilities for disbursements to be made to subrecipients until December 31, 2000 | | | | |
| 8. Identify total expenditures by title and cost category (where applicable) for the State and subrecipients | | | | |
| 9. Reconcile books and records so that total costs=cash receipts=cash disbursements=total obligations (four-part equality) | | | | |
| 10. Close out all JTPA accounting records | | | | |
| 11. Enter total costs on final reports | | | | |
| 12. Reconcile obligations for determining JTPA carryforward to WIA | | | | |
| a. By subrecipient, by title, prepare an obligations worksheet including amounts of: | | | | |
| (1) Allocation | | | | |
| (2) Reallotments | | | | |
| (3) Intertitle transfers | | | | |
| b. Compare total obligations with total expenditures in final subrecipient reports to determine available carryforward funding to WIA | | | | |
| c. Identify any adjustments to allocation | | | | |
| K. COMPLETE CLOSEOUT PACKAGE | | | | |
| 1. Completed final closeout worksheets based on final costs: | | | | |
| - for PY 98: July 1, 1998, to December 31, 2000 | | | | |
| - for PY 99: July 1, 1999, to December 31, 2000 | | | | |
| 2. Complete the closeout package and following documents: | | | | |
| a. Transmittal Sheet | | | | |
| b. Awardee's Release | | | | |
| c. Final Cost Reports for each Program Year | | | | |
| d. Refund check, if necessary | | | | |
| e. Grantee's Assignment of Refunds, Rebates, and Credits | | | | |
| f. Grant Closeout Tax Certification | | | | |
| g. Property Transfer Data | | | | |

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| 3. Submit closeout package to DOL by December 31, 2000 | | | | |
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